

## ABSTRACT

The purpose of this research is to find out the influence of KAP size, industrial specialization, audit assignment period, client important, willingness reporting of audit opinion, firm size and leverage to the accrual earnings management. The population is all manufacturing companies which are listed in Indonesia Stock Exchange. The sample collection technique has been done by using purposive sampling so the samples which have been obtained are 314 firm years.

The statistic method has been done by using multiple regressions analysis. The result of goodness of fit/F test has obtained significant value  $0.036 < 0.05$  (level of significant) which indicates that all variables in the research model can explain the changes of earnings management or models which have been built have met the fit criteria. The determination coefficient test with its Adjusted R Square (Adjusted  $R^2$ ) is 0.123 or 12.3% it means that all independent variables can explain the dependent variable and the partial test. This research has been processed by using SPSS version 12.

The result of partial test shows that there are three models which have significant influence to the earnings management i.e. KAP size, industrial specialization, and audit assignment period whereas client important variable, the willingness reporting of audit opinion, firm size and leverage do not have any significant influence to the earnings management.

**Keywords:** *Audit Quality, Firm Size, Leverage, and Earnings Management*

## INTISARI

Tujuan dari penelitian ini untuk mengetahui pengaruh ukuran KAP, spesialisasi industri, masa penugasan audit, *client important*, kesediaan pelaporan opini audit, ukuran perusahaan serta leverage terhadap manajemen laba akrual. Populasi yang digunakan dalam penelitian perusahaan manufaktur termasuk dalam BEI. Teknik pengambilan sampel menggunakan *purposive sampling*, sehingga sampel yang diperoleh 314 firm year.

Metode statistik yang digunakan adalah Teknik analisa regresi berganda (*multiple regression analysis*). Hasil pengujian *goodness of fit*/uji F diperoleh nilai signifikan sebesar  $0,036 < 0,05$  (*level of signifikan*), yang mengindikasikan bahwa seluruh variabel yang digunakan dalam model penelitian mampu menjelaskan perubahan manajemen laba, atau model yang dibangun memenuhi kriteria fit. Uji koefisien determinasi dengan nilai *Adjusted R Square* (*Adjusted R<sup>2</sup>*) 0,123 atau 12,3 % seluruh variabel Independen dapat menjelaskan variabel dependen, dan uji parsial. Penelitian ini diolah dengan SPSS versi 12.

Hasil pengujian secara parsial menunjukkan bahwa dari tujuan model yang digunakan dalam penelitian terdapat tiga model yang berpengaruh signifikan terhadap manajemen laba yaitu ukuran KAP, spesialisasi industri, serta masa penugasan audit, sedangkan variabel *client important*, kesediaan pelaporan opini audit, ukuran perusahaan serta leverage tidak menunjukkan pengaruh signifikan terhadap manajemen laba.

Kata Kunci : Kualitas Audit, Ukuran Perusahaan, Leverage, Manajemen Laba